

**ASSESSMENT APPEALS BOARD MINUTES  
COUNTY OF SAN LUIS OBISPO  
STATE OF CALIFORNIA**

Friday, April 16, 1999

The Assessment Appeal Board of the County of San Luis Obispo, State of California, met in regular adjourned session at 9:00 o'clock A.M., in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

PRESENT: Appeals Board Members Mr. Kem Weber, Mr. Harry Yasumoto and  
Chairperson Tom Baron

ABSENT: Appeals Board Member None

Also present is Alternate Board Member Mr. Joe Kelly.

Mr. Ed Olpin, Deputy County Counsel, is present and represents the Assessment Appeals Board.

Mr. Dick Frank, County Assessor, Ms. Linda Trahey, Ms. Charron Sparks, Mr. Rod Hallin, Ms. Cheryl Roberts, Mr. Rod Hallin, Mr. Roland Portillo, Mr. Rod Frelinger, and Ms. Lesa Silva, Deputy Assessors are present and sworn.

This is the time set for members of the public wishing to address the Board on items not set on the Agenda. Chairperson Baron opens the floor to public comment without response.

**MR. KEM WEBER IS DISQUALIFIED ON THE NEXT ITEM.  
MR. JOE KELLY IS NOW PRESENT.**

**Application No. 1996-77, Joe C. Linnemann, APN #080,063,036, is presented.** Mr. Linnemann is present and sworn. Mr. Linnemann presents his case, discusses the conditional use permit and states he believes the twenty shares of stock in the Christmas Cove Corporation has value. Mr. Olpin discusses the State Board of Equalization letter (**Assessor's Exhibit D - State Board of Equalization letter dated December 10, 1998**). Ms. Sparks presents the Assessor's case, discusses the history of Christmas Cove, the conditional use permit, and indicates the shares of stock in the corporation can only be transferred with the property. The Board clarifies the only issue before them today is the land value, with the Assessor and Applicant agreeing. Ms. Sparks discusses comparable sales and recommends the Board uphold the current roll values as follows: the full value of the land at \$35,848, the full value of improvements at \$3,537, for a total value of \$39,385. Discussion regarding the conditional use permit occurs. Mr. Kelly questions in **Assessor's Exhibit D**, no mention of the conditional use permit, Mr. Olpin presents (**Assessor's Exhibit E - Draft letter from County Counsel to State Board of Equalization**) and responds. **Thereafter, on motion of Mr. Yasumoto, seconded by Mr. Baron, with Mr. Kelly casting a dissenting vote, motion carries, and on Application No. 1996-77, Linnemann, date of value March 1, 1996, the full value of land is fixed at \$32,500, the full value of improvements are fixed at \$3,537, for a total fixed value of \$36,037.**

**MR. JOE KELLY STEPS DOWN  
MR. KEM WEBER IS NOW PRESENT.**

**Application No. 1998-22, Xerox Corporation, APN #806,000,959; 806,000,975; 806,000,977; 806,000,359; 806,000,955; 806,000,384; and 806,000,956 is presented.** Mr. Benjamin F. Clark, Employee of the Corporation, is present and sworn. Mr. Clark presents his case (**Applicant's Exhibit 1 - Leased Copier Equipment - San Luis Obispo County**), wants the Board to use 5 years for the life of the copy machines. Discussion regarding allowable discounts and warranties occurs. Mr. Hallin presents the Assessor's case (**Assessor's Exhibit A - Detailed Assessment Analysis, Assessor's Exhibit B - Xerox Units on Lease by Acquisition Year, Assessor's Exhibit C - Used Copier Report 1/98, Assessor's Exhibit D - Xerox Corporation - Product Overview, Assessor's Exhibit E - Sale of Copier Invoice dated 11/23/97, Assessor's Exhibit F - Xerox Corporation USCO Customer Strategic Pricing Group, Assessor's Exhibit G - Used Copier Report, and Assessor's Exhibit H - Used Copier Report - Analysis of Selected Models**). **Matter is fully**

discussed and thereafter, on motion of Mr. Weber, seconded by Mr. Yasumoto, and unanimously carried, the Board directs that the economic life of the machines will be set at 5 ½ years. Matter is fully discussed and, on motion of Mr. Weber, seconded by Mr. Yasumoto, and unanimously carries, the Board directs that the values be based on a 5 ½ year economic life and directs staff to prepare these values and bring them back to the Board's June 25, 1999 meeting for final approval. Matter is further discussed and thereafter, on motion of Mr. Weber, seconded by Mr. Yasumoto, and unanimously carried, the Board withdraws their prior motion and directs staff to come back on June 25, 1999, with specific information relating to the various models. Matter is further discussed, and thereafter, on motion of Mr. Weber, seconded by Mr. Yasumoto, and unanimously carried, the Board withdraws the prior motion and directs staff to prepare the valuation figures based on 5 ½ year economic life and bring those figures back on June 25, 1999 for final approval.

**MR. HARRY YASUMOTO IS NOW ABSENT.**  
**MR. JOE KELLY IS NOW PRESENT.**

Ms. Vicki Shelby, Senior Board Clerk, discusses the salary survey for Board members and presents additional information regarding the per diem for other County Boards. Matter is fully discussed, and thereafter, on motion of Mr. Weber, seconded by Mr. Baron, with Mr. Kelly abstaining, motion carries, and the Board directs the Clerk to submit a letter and resolution to the Board of Supervisors requesting the per diem be increased to \$150.00 per meeting.

**Application No. 1998-94, Timothy M. Banducci, APN #062-042-043**, is present. The applicant is present and sworn. Mr. Weber and Mr. Frelinger address possible conflicts of interest both indicate they don't have a problem with Mr. Weber sitting or Mr. Frelinger presenting the Assessor's case. A discussion regarding the property and number of units occurs. **Matter is discussed and thereafter, on motion of Mr. Weber, seconded by Mr. Baron, with Mr. Kelly abstaining, motion carries, and the Assessment Appeals Board continues Application No. 1998-94, Banducci, to June 25, 1999 at 9:00 a.m..** Mr. Banducci indicates he is unsure if he can attend the June hearing. **Thereafter, on motion of Mr. Weber, seconded by Mr. Baron, with Mr. Kelly abstaining, motion carries, and the Board amends the previous motion, and continues Application No. 1998-94, to June 25, 1999, and if Mr. Banducci is unable to attend the June hearing, he is to notify the Clerk and the Clerk will set the hearing for August 27, 1999 at 9:00 a.m..**

**Application No. 1998-45, Sidney Findley, APN # 940,001,615**, is presented. The Applicant is not present. Board directs the Clerk to try to and contact Mr. Findley by phone. Mr. Findley's staff is unsure of his whereabouts and the Board agrees to give him another 10 minutes to show up.

**Application No. 1998-83, Payless Drug Stores, APN #030,081,016**, is presented. The Clerk informs the Board she has received a written withdrawal. No action taken.

The Clerk presents for approval the minutes from the March 19, 1999 hearing. **Thereafter, on motion of Mr. Weber, seconded by Mr. Baron, with Mr. Kelly abstaining, motion carries, and the minutes of the March 19, 1999 hearing are approved as presented and the Chairperson is instructed to sign the same.**

The Clerk presents a request for a second continuance on **Application No. 1998-3, Crandall Family Partnership, APN # 019,061,006**. **Thereafter, on motion of Mr. Weber, seconded by Mr. Kelly, and unanimously carried, the Board approves the request for a second continuance to June 25, 1999 on Application No. 1998-3, Crandall Family Partnership.**

**Application No. 1998-45, Sidney Findley, APN # 940,001,615** is brought back on for hearing. The Applicant is not present. **Thereafter, on motion of Mr. Weber, seconded by Mr. Kelly, and unanimously carried, Application No. 1998-45, Findley, is denied for non-appearance.**

This is the time set for Board members, Assessor and/or Staff to bring up items to be discussed at the next meeting. Mr. Frank discusses the work his staff has done in preparation for today's hearings and applicant's not appearing. **No action taken.**

4/16/1999

On motion duly made and unanimously carried, the Assessment Appeals Board of the County of San Luis Obispo, State of California, does now adjourn to Friday, June 25, 1999 at 9:00 o'clock a.m. in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

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Chairperson

ATTEST:

JULIE L. RODEWALD, County Clerk-Recorder  
and Ex-Officio Clerk of the Assessment Appeals Board

By: Deputy Clerk-Recorder

cmc